

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2021


President of the Board - Original Signature Required

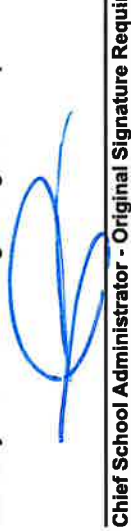
Date

6-17-21


Secretary of the Board - Original Signature Required

Date

6-17-21


Chief School Administrator - Original Signature Required

Date

6-17-21

John Maly

(724)775-5600 Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes ☒
No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$39150715
Ending Unassigned Fund Balance	\$2965254
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.57%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-17-21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Valley SD	County : Beaver	AUN Number : 127042003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-20-21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance will be used for general operations.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	891,598	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,386,411	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,278,009</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,041,162	
7000 Revenue from State Sources	16,273,598	
8000 Revenue from Federal Sources	523,200	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$39,837,960</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,115,969</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,241,983
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	662,179
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	3,101,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	495,000
6500 Earnings on Investments	8,500
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910 Rentals	36,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$23,041,162
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,975,591
7271 Special Education funds for School-Aged Pupils	1,776,029
7311 Pupil Transportation Subsidy	700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	840,304
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	614,880
7820 State Share of Retirement Contributions	2,770,740
REVENUE FROM STATE SOURCES	\$16,273,598
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	5,200
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	325,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,000
8517 NCLB, Title IV - 21st Century Schools	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,000
REVENUE FROM FEDERAL SOURCES	\$523,200
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,837,960

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,241,983	
Amount of Tax Relief for Homestead Exclusions	\$840,304	
Total Approx. Tax Revenue:	\$19,082,287	
Approx. Tax Levy for Tax Rate Calculation:	\$19,767,450	
	Beaver	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$305,209,790	\$305,209,790
b. Real Estate Mills	61.9800	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,233,844,010	\$1,233,844,010
d. Assessed Value	\$305,761,015	\$305,761,015
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$18,916,903	\$18,916,903
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$18,916,903	\$18,916,903
(f Total * g)		
i. Base Mills Subject to Index	61.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38000%	96.38000%
k. Tax Levy Needed	\$19,767,450	\$19,767,450
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	64.6500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,767,450	\$19,767,450
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,927,146
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,241,983
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,241,983	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,304</u>	
Total Approx. Tax Revenue:	\$19,082,287	
Approx. Tax Levy for Tax Rate Calculation:	\$19,767,450	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	64.3352	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3148	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,671,196	\$19,671,196
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$96,254	\$96,254
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$92,770	\$92,770

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,897.00	
Number of Homestead/Farmstead Properties	4486	4486
Median Assessed Value of Homestead Properties		\$28,450

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,241,983
Amount of Tax Relief for Homestead Exclusions	<u>\$840,304</u>
Total Approx. Tax Revenue:	\$19,082,287
Approx. Tax Levy for Tax Rate Calculation:	\$19,767,450
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$840,304	Lowering RE Tax Rate	\$0	\$840,304
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$840,304

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Beaver	305,761,015	64.6500	19,767,450				96.38000%		
Totals:	305,761,015		19,767,450	-	840,304	=	18,927,146	X	96.38000% = 18,241,983
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00		0			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00	65,000	65,000	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00		\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00		\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00	0	0	
Total Current Act 511 Taxes– Flat Rate Assessments							65,000	65,000	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	2,356,000	2,356,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	480,000	480,000	
6154	Current Act 511 Amusement Taxes			0.000%		0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000		0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%		0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.7500		0.5000	265,000	265,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0	0	0	
Total Current Act 511 Taxes– Proportional Assessments							3,101,000	3,101,000	
Total Act 511, Current Taxes								3,166,000	
Act 511 Tax Limit -->						1,233,844,010	X	12	14,806,128
						Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	61.9800	64.6500	4.31%	No	3.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.8%	0.5000	0.5000	0.01%	Yes

LEA : 127042003 Central Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,020,894
1200 Special Programs - Elementary / Secondary	4,638,318
1300 Vocational Education	431,000
1400 Other Instructional Programs - Elementary / Secondary	13,327
Total Instruction	\$25,103,539
2000 Support Services	
2100 Support Services - Students	990,178
2200 Support Services - Instructional Staff	457,712
2300 Support Services - Administration	1,731,080
2400 Support Services - Pupil Health	383,106
2500 Support Services - Business	490,949
2600 Operation and Maintenance of Plant Services	3,390,193
2700 Student Transportation Services	1,839,500
2800 Support Services - Central	864,077
2900 Other Support Services	25,000
Total Support Services	\$10,171,795
3000 Operation of Non-Instructional Services	
3200 Student Activities	678,265
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$698,265
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,177,116
Total Other Expenditures and Financing Uses	\$3,177,116
Total Estimated Expenditures and Other Financing Uses	\$39,150,715

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,826,797
200 Personnel Services - Employee Benefits	7,248,390
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	92,202
500 Other Purchased Services	1,500,650
600 Supplies	302,855
700 Property	6,000
800 Other Objects	19,000
Total Regular Programs - Elementary / Secondary	\$20,020,894
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,041,521
200 Personnel Services - Employee Benefits	1,299,497
300 Purchased Professional and Technical Services	507,475
400 Purchased Property Services	4,500
500 Other Purchased Services	747,505
600 Supplies	30,820
700 Property	2,500
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$4,638,318
1300 <u>Vocational Education</u>	
500 Other Purchased Services	431,000
Total Vocational Education	\$431,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	4,327
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$13,327
Total Instruction	\$25,103,539
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	558,655
200 Personnel Services - Employee Benefits	352,023
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	500
600 Supplies	39,000
800 Other Objects	6,500
Total Support Services - Students	\$990,178
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	219,901
200 Personnel Services - Employee Benefits	141,561
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,000
600 Supplies	75,550
700 Property	2,500
800 Other Objects	200
Total Support Services - Instructional Staff	\$457,712
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	935,171
200 Personnel Services - Employee Benefits	646,309
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	39,000
600 Supplies	18,900
800 Other Objects	25,700
Total Support Services - Administration	\$1,731,080
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	190,198
200 Personnel Services - Employee Benefits	173,908
300 Purchased Professional and Technical Services	1,150
400 Purchased Property Services	1,500
600 Supplies	14,600
800 Other Objects	1,750
Total Support Services - Pupil Health	\$383,106
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	198,098
200 Personnel Services - Employee Benefits	156,741
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	11,660
500 Other Purchased Services	75,450
600 Supplies	8,000
800 Other Objects	3,000
Total Support Services - Business	\$490,949
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,160,774
200 Personnel Services - Employee Benefits	1,084,419
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	668,000
500 Other Purchased Services	99,000
600 Supplies	276,000
700 Property	20,000
800 Other Objects	22,000
Total Operation and Maintenance of Plant Services	\$3,390,193
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,837,000
800 Other Objects	2,500
Total Student Transportation Services	\$1,839,500

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	81,200
200 Personnel Services - Employee Benefits	52,226
400 Purchased Property Services	373,085
500 Other Purchased Services	2,500
600 Supplies	325,066
700 Property	30,000
Total Support Services - Central	\$864,077
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,171,795
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	256,290
200 Personnel Services - Employee Benefits	102,225
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	31,300
500 Other Purchased Services	101,000
600 Supplies	136,250
700 Property	20,000
800 Other Objects	30,600
Total Student Activities	\$678,265
3300 <u>Community Services</u>	
800 Other Objects	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$698,265
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,847,116
900 Other Uses of Funds	1,330,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,177,116
Total Other Expenditures and Financing Uses	\$3,177,116
TOTAL EXPENDITURES	\$39,150,715

Cash and Short-Term Investments

06/30/2021 Estimate **06/30/2022 Projection**

General Fund	5,400,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,400,000	\$6,000,000

Long-Term Investments

06/30/2021 Estimate **06/30/2022 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,400,000	\$6,000,000

LEA : 127042003 Central Valley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	43,000,000	42,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$43,000,000	\$42,000,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$43,000,000	\$42,000,000	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$43,000,000	\$42,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,965,254
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,965,254

5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,965,254